

THIS OBJECTION SEEKS TO RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

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Shai Y. Waisman

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., et al. : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----x

**NOTICE OF HEARING ON DEBTORS'
SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

PLEASE TAKE NOTICE that on December 8, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their seventy-fourth omnibus objection to claims (the "Debtors' Seventy-Fourth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Seventy-Fourth Omnibus Objection to Claims will be held

before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **January 20, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Seventy-Fourth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., and Linda Riffkin, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.);

so as to be so filed and received by no later than **January 7, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Seventy-Fourth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Seventy-Fourth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: December 8, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

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767 Fifth Avenue
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----x

**DEBTORS' SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

**THIS OBJECTION SEEKS TO RECLASSIFY AS EQUITY CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS SEVENTY-
FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S)
ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE
EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, JOHN O'CONNOR, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. Each of the proofs of claim listed on Exhibit A annexed hereto (collectively, the “Stock Claims”) was filed as a general unsecured, secured, priority, or administrative expense claim pursuant to section 507(a) of title 11 of the United States Code (the “Bankruptcy Code”) based on the ownership of preferred stock, common stock, or other equity interest (collectively, “stock”) in LBHI or alleged losses related thereto. The Debtors file this omnibus objection (the “Seventy-Fourth Omnibus Objection to Claims”) to reclassify the Stock Claims as equity interests because the ownership of stock does not constitute a claim against a debtor’s estate and alleged losses based on equity securities are subordinated to all claims senior or equal to such equity securities.

Jurisdiction

2. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

3. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to

operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

5. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

The Stock Claims Should Be Reclassified as Interests

6. On January 14, 2010, the Court entered an order approving procedures for the filing of omnibus objections to proofs of claim (the “Procedures Order”) [Docket No. 6664], which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

7. Bankruptcy Rule 3007(d)(7) provides that a debtor may file an objection, and join one or more objections in an omnibus objection, if all of the claims “are based solely on the grounds that the claims should be disallowed, in whole or in part, because . . . they are interests, rather than claims.” FED. R. BANKR. P. 3007(d). The Procedures Order additionally permits the Debtors to object, on an omnibus basis, to claims that “were incorrectly classified.” (Procedures Order at 2.)

A. Stock is an Equity Security

8. Section 501(a) of the Bankruptcy Code provides that a creditor may file a proof of claim and that an equity security holder may file a proof of interest. 11 U.S.C. §510(a). The Bankruptcy Code defines a “claim” as a right to payment. *Id.* at §101(5). The Bankruptcy Code definition of an “equity security,” alternatively, includes a share in a corporation or similar “security,” including “stock,” “treasury stock,” “other claim or interest commonly known as ‘security’,” “certificate of interest or participation in,” and “warrant or right to subscribe to or purchase or sell, a security.” *Id.* §101(16) and 101(49)(A).

9. Courts have interpreted the definition of equity security to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *E.g., In re Enron Corp* 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006) (holding that a phantom stock purchase program where delivery of shares was deferred for tax purposes qualified as a “security” under the Bankruptcy Code); *see also Matter of Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985) (holding that claims to exercise stock option portion of plan were equity security interest for purposes of determining priority).

10. As noted above, each of the Stock Claims is based on the ownership of preferred stock, common stock, or other equity interest in LBHI. Certain Stock Claims include a CUSIP number or ticker symbol for LBHI stock; others describe the basis of the claims as “preferred stock,” “common stock,” “stock,” “shares,” “equity interests” or using similar terms. The holders of Stock Claims are equity security holders. *See* 11 U.S.C. §§ 101(16) and (17). They have “interests” but not “claims” against the Debtors, and, accordingly, the Debtors hereby object to reclassify the Stock Claims as equity interests.

B. Damages from the Purchase or Sale of an Equity Security Are Subordinated

11. Section 510(b) of the Bankruptcy Code provides that, for purposes of distribution, a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor or for damages arising from the purchase or sale of a security shall be subordinated to all claims or interests that are senior to or equal to the claim or interest represented by such security, except that if such security is common stock, such claim has the same priority as common stock. 11 U.S.C. § 510(b).

12. Courts have generally applied section 510(b) liberally. *In re Enron Corp.*, 341 B.R. at 162-63 (“[T]he broad applicat[ion] of section 510(b) is now quite settled.”). Courts have construed the language in section 510(b) as being broad enough to include fraud, violations of securities laws, breach of contract, and related causes of action against debtors. *See e.g. id.* at 141 (subordinating breach of contract, fraudulent inducement, and fraudulent retention claims); *In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor’s failure to issue its common stock to employee in exchange for his stock in another company, allegedly in violation of the parties’ termination agreement, was a claim arising from the purchase or sale of the debtor’s stock.).

13. Certain Stock Claims assert claims arising from rescission of a purchase or sale of a security of a Debtor or its affiliate or damages arising from the purchase or sale of such security. As set forth above, section 510(b) forecloses the possibility that such Stock Claims receive equal or better treatment than valid general unsecured claims against the Debtors. *See* 11 U.S.C. § 510(b); *In re Enron Corp.*, 341 B.R. at 158 (“Congress enacted § 510(b) to prevent disappointed shareholders from . . . bootstrap[ing] their way to parity with general unsecured creditors in a bankruptcy proceeding.”) (internal quotations omitted). Accordingly, to the extent

applicable, the Stock Claims should be subordinated pursuant to Bankruptcy Code section 510(b) and reclassified as equity interests.¹

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Seventy-Fourth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

¹ The Bankruptcy Code, Bankruptcy Rules and case law make clear that the Debtors do not need to commence an adversary proceeding to subordinate a Stock Claim pursuant to Bankruptcy Code section 510(b). 11 U.S.C. § 502(a); FED. R. BANKR. P. 7001(8); *In re Lernout & Hauspie Speech Prods., N.V.*, 264 B.R. 336, 339 (Bankr. D. Del. 2001) (“Because Rule 7001(8) appears to limit subordination complaints to allowed claims, the appropriate procedural vehicle for resolution of the issue is a contested matter under Fed. R. Bankr. P. 9104.”).

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: December 8, 2010
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 1 ABBOTT, MENIVA A 5902 MYAKKA COURT RALIEGH, NC 27616 | | 08/10/2009 | 7807 | Undetermined |
| 2 ABLE ELECTRIC, INC. 567 KANOELIHUA AVENUE HILO, HI 96720-4561 | | 09/04/2009 | 10435 | \$26,163.22 |
| 3 ACKERMAN, JOHN C. CGM IRA CUSTODIAN 2100 PETERBOROUGH LANE CHARLOTTE, NC 28270-9749 | | 09/10/2009 | 11155 | \$25,000.00 |
| 4 ADAMS FAMILY INSURANCE TRUST 4705 LOUISE AVE ENCINO, CA 913163926 | 08-13555 (JMP) | 07/17/2009 | 5559 | \$100,000.00 |
| 5 ADLER, ANDREW J. MD 43 SOUTH DR. GREAT NECK, NY 11021 | | 08/13/2009 | 8238 | \$48,920.00 |
| 6 AI, SUN DIANA XIAOXIN C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , HONG KONG | 08-13555 (JMP) | 09/28/2009 | 35093 | \$200,000.00 |
| 7 ALASKA PERMANENT CAPITAL MGMT A/C CITY & BOROUGH OF JUNEAU 900 W. 5TH AVE STE 601 ANCHORAGE, AK 99501-2044 | 08-13555 (JMP) | 09/17/2009 | 15238 | \$85,000.00 |
| 8 ALBERT V OXTAL TRUST, FBO ALBERT V OXAL TTEE U/A/D 06/21/04 8605 BRAXTON DR HUDSON, FL 34667-6990 | | 10/08/2009 | 37049 | \$30,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 9 ALBERT, FLORENCE 12 W. 72ND ST. APT 6L NEW YORK, NY 10023 | | 07/31/2009 | 6803 | \$10,000.00 |
| 10 ALBROW, RICHARD J. AND SUSAN M. NEW BARN CLOSE BARTLOW ROAD HADSTOCK CAMBRIDGE, CB21 4PF UNITED KINGDOM | 08-13555 (JMP) | 09/17/2009 | 15398 | \$50,000.00 |
| 11 ALLI, DEAN AND PAULETTE 2208 ELIZABETH WAY DUNEDIN, FL 34698 | | 09/21/2009 | 25500 | \$99,760.00 |
| 12 ALTHAUS, SEAN - IRA C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22735 | \$25,000.00* |
| 13 ALVARADO, M. CAROL 2922 WALKER LEE DR. ROSSMOOR, CA 90720 | | 08/10/2009 | 7798 | Undetermined |
| 14 AMODEO, MARIA 1585 OVERHILL STREET YORKTOWN HEIGHTS, NY 10598 | | 09/17/2009 | 15554 | \$10,000.00 |
| 15 AMODEO, RICHARD & MARIA 1585 OVERHILL STREET YORKTOWN HEIGHTS, NY 10598 | | 09/17/2009 | 15424 | \$10,000.00 |
| 16 ANDRE, RICHARD J 44 BAY VIEW AVE EAST HAMPTON, NY 11937-4842 | | 09/18/2009 | 18941 | Undetermined |
| 17 ANNMARIE ADVISORY GROUP INC. C/O MARY CRUZ ZUNIGA P.O. BOX 1766-1000 SAN JOSE, COSTA RICA | 08-13555 (JMP) | 09/22/2009 | 31313 | \$113,625.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|----------------|------------|---------|---------------------|
| 18 | AOKI, FRANCIS Y. UBS FINANCIAL SERVICS, IRA CUST JR-06164-KK 733 BISHOP ST., 16TH FLOOR HONOLULU, HI 96813 | | 09/08/2009 | 10608 | \$10,000.00 |
| 19 | AZIF, DAVID & SUZANNE TTEES TRUST 196 N.W. 114 LANE CORAL SPRINGS, FL 33071 | 08-13555 (JMP) | 12/22/2008 | 1412 | \$4,493.00 |
| 20 | BANK OF AMERICA PENSION PLAN C/O MAUREEN OCAMPO, CFA CHEIF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26184 | \$294,090.00 |
| 21 | BARR, JANET J. 205 E. HATHAWAY LN HAVERTOWN, PA 19083 | 08-13905 (JMP) | 08/24/2009 | 9155 | \$49,989.25 |
| 22 | BASILE, ALFRED 28 DOWNING HILL LANE COLTS NECK, NJ 07722 | | 08/12/2009 | 8059 | \$10,000.00 |
| 23 | BASILE, JEAN L. PO BOX 4203 ELWYN, PA 19063-7203 | | 08/28/2009 | 9730 | Undetermined |
| 24 | BATCHLER, BERNADETTE L. FMT CO CUST IRA 4783 BLOSSOM DR. DELRAY BEACH, FL 33445 | 08-13555 (JMP) | 08/19/2009 | 8708 | \$5,000.00* |
| 25 | BATCHLER, WILLIAM R. FMT CO CUST IRA 4783 BLOSSOM DR. DELRAY BEACH, FL 33445 | 08-13555 (JMP) | 08/19/2009 | 8709 | \$5,000.00* |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|----------------|------------|---------|---------------------|
| 26 | BATHURST, ROBERT K. 1847 BOUGH AVE # C CLEARWATER, FL 33760 | 08-13555 (JMP) | 09/17/2009 | 15687 | \$5,000.00 |
| 27 | BELLER, CYNTHIA HERNREICH 5550 SPRING VALLEY ROAD D-21 DALLAS, TX 75254 | | 08/14/2009 | 8342 | \$487,122.00 |
| 28 | BEN-JOSEPH, GALIT 178 EAST 80TH STREET APT 9A NEW YORK, NY 10075 | | 09/18/2009 | 16177 | \$3,002.00 |
| 29 | BENJAMIN, SUSAN J. 388 BEECH ST HIGHLAND PARK, IL 60035 | | 08/24/2009 | 9040 | \$19,868.00 |
| 30 | BENZMILLER LIVING TRUST U/A DTD 10/9/02 PHILLIP BENZMILLER, TRUSTEE 112 MURIEFIELD DRIVE MANKATO, MN 56001 | | 08/14/2009 | 8302 | \$5,304.00 |
| 31 | BERGER, JACK 3610 YACHT CLUB DR APT 915 MIAMI, FL 33180 | 08-13555 (JMP) | 07/27/2009 | 6344 | \$10,000.00 |
| 32 | BERGER, PAUL 302 FOX CHAPEL RD APT 605 PITTSBURGH, PA 15238 | | 07/27/2009 | 6240 | \$20,000.00 |
| 33 | BERLACK 2001 FAMILY TRUST FREDERICK L. AND BARBARA M. BERLACK 1427 BELMONT PARK ROAD OCEANSIDE, CA 92057 | 08-13555 (JMP) | 05/11/2009 | 4250 | \$27,500.00 |
| 34 | BERNSTEIN, CAROL I. 2532 WICKFIELD COURT ORCHARD LAKE, MI 48323-3267 | 08-13555 (JMP) | 08/10/2009 | 7826 | \$30,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|----------------|------------|---------|---------------------|
| 35 | BERSHAD, JACK IRA FBO DB SECURITIES INC, CUSTODIAN 227 SOUTH, 6TH STREET PHILADELPHIA, PA 19106 | 08-13555 (JMP) | 09/17/2009 | 15582 | \$50,000.00 |
| 36 | BIALY, PATRICK 1492 SW 97 LANE DAVIE, FL 33324 | | 11/23/2009 | 65706 | Undetermined |
| 37 | BICKMAN, ANITA 302 BLACKHEATH ROAD LIDO BEACH, NY 11561 | | 09/16/2009 | 13402 | \$25,000.00 |
| 38 | BILELLA, DOMINICK J. & MARIE P. 17 BOSTON POST RD. EAST BRUNSWICK, NJ 08816 | 08-13555 (JMP) | 04/02/2009 | 3656 | \$100,000.00 |
| 39 | BLOOM, TED A. & LAWRENCE JTEN C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22736 | \$12,500.00* |
| 40 | BORGMEIER, RICHARD W. & CAROL R. TTEES R&C BORGMEIER FAM. TRUST 4260 FOOTHILL DRIVE BOUNTIFUL, UT 84010 | | 08/24/2009 | 9097 | \$25,000.00 |
| 41 | BORSAVAGE, CHARELS & BARBARA 8 BELLA RD CARMEL, NY 10512-1040 | | 07/30/2009 | 6746 | \$15,000.00 |
| 42 | BORSAVAGE, CHARLES 8 BELLA RD CARMEL, NY 10512-1004 | | 07/30/2009 | 6745 | \$7,500.00 |
| 43 | BOWAUT, INC. 16 CHERRYMOOR DRIVE ENGLEWOOD, CO 80113 | 08-13555 (JMP) | 06/02/2009 | 4737 | \$51,200.00 |
| 44 | BRILL, STEVEN 10 TERRY DR. BETHEL, CT 06801 | 08-13555 (JMP) | 07/22/2009 | 5894 | \$12,500.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|----------------|------------|---------|---------------------|
| 45 | BROOKS, LARRY G. & JOAN E. JT TEN 8 HASTINGS COURT JACKSON, NJ 08527 | | 09/22/2009 | 32301 | \$6,455.88 |
| 46 | BUDROF, MARIE 400 COUNTRY CLUB DRIVE CHERRY HILL, NJ 08003 | | 07/29/2009 | 6603 | \$5,005.58 |
| 47 | CALISE, ARLENE 85 COLD BROOK DRIVE CRANSTON, RI 02920 | | 09/14/2009 | 12376 | Undetermined |
| 48 | CALVIELLO, CARMELA M 2117 PLATINUM DR SUN CITY CENTER, FL 33573 | | 07/24/2009 | 6153 | \$10,000.00 |
| 49 | CAMDEN YIELD STRATEGIES HZP9 AKA HALLMARK MASTER TRUST C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26084 | \$78,500.00 |
| 50 | CAMERON, WILLIAM & MARY 109 TRADING BLOCK LN FOREST, VA 24551 | | 09/08/2009 | 10847 | \$5,500.00 |
| 51 | CANARY, JON T. 2333 W PROSPECT CHELAN, WA 98816 | | 08/10/2009 | 7871 | \$8,670.00 |
| 52 | CANTRELL, JIMMY L. 2103 CYPRESS RUN DR. SUGAR LAND, TX 77478 | | 07/27/2009 | 6225 | \$16,050.00 |
| 53 | CANTRELL, MARTHA L. 2103 CYPRESS RUN DR SUGAR LAND, TX 77478 | | 07/27/2009 | 6224 | \$16,050.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|----|--|----------------|------------|---------|---------------------|
| 54 | CARL, RICHARD H. 2528 PRESTON WOOD DR PLANO, TX 75093 | | 07/28/2009 | 6560 | \$26,640.00 |
| 55 | CARRICATO, FRANK N. SUCC-TTEE FBO THE JOAN M CARRICATO TR U/A/D 03/06/90 9149 CALLAWAY DR NEW PORT RICHEY, FL 34655-4615 | | 09/21/2009 | 25248 | \$29,998.81 |
| 56 | CARTER, DORIS 4466 WEST PINE APT 2B ST. LOUIS, MO 63108 | | 07/23/2009 | 5990 | \$10,000.00 |
| 57 | CARUSO, PATRICIA DALY 72970 CARRIAGE TRAIL PALM DESERT, CA 92260-6701 | | 07/23/2009 | 5996 | \$15,326.42 |
| 58 | CARUSO, RICHARD A. 72970 CARRIAGE TRAIL PALM DESERT, CA 92260-6701 | | 07/23/2009 | 5995 | \$12,340.00 |
| 59 | CEGELSKI, DAVID L 3534 NORCROSS LANE DALLAS, TX 75229 | | 09/18/2009 | 18149 | \$4,192.51 |
| 60 | CENTODOCATI, RENATE S. 4740 CONNECTICUT AVE, NW # 711 WASHINGTON, DC 20008-5632 | | 09/17/2009 | 15542 | \$25,000.00 |
| 61 | CENTURY SURETY COMPANY ATTN: JO DUOC, AVP/ASST. TREASURER 26255 AMERICAN DRIVE SOUTHFIELD, MI 48034 | 08-13555 (JMP) | 09/21/2009 | 23849 | \$1,152,906.94 |
| 62 | CENTURY SURETY COMPANY ATTN: JO DUOC, AVP/ASST. TREASURER 26255 AMERICAN DRIVE SOUTHFIELD, MI 48034-6112 | 08-13555 (JMP) | 09/21/2009 | 23850 | \$751,732.50 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 63 CHAMEIDES, INBAL 8 AINTREE RD. GLEN-IRIS, VICTORIA, 3146 AUSTRALIA | 08-13555 (JMP) | 03/04/2009 | 3179 | \$99,266.40* |
| 64 CHAN, MICHAEL 94-512 MEHAME PL WAIPAHU, HI 96797-5813 | | 09/21/2009 | 25080 | \$11,954.75 |
| 65 CHAN, MICHAEL 94-512 MEHAME PL WAIPAHU, HI 96797-5813 | | 10/02/2009 | 36065 | \$11,954.75 |
| 66 CHASE, WILLIAM L. - IRA C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22739 | \$25,000.00* |
| 67 CHIRICHIGNO, JEAN 12625 MANTILLA RD SAN DIEGO, CA 92128 | | 07/27/2009 | 6403 | \$10,256.76 |
| 68 CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078 | | 07/31/2009 | 6899 | \$75,000.00 |
| 69 CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078 | | 07/31/2009 | 6900 | \$175,000.00 |
| 70 CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078 | | 07/31/2009 | 6902 | \$450,000.00 |
| 71 CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078 | | 07/31/2009 | 6903 | \$16,375.00 |
| 72 CINTRON, YVETTE 17026 CARLTON WAY ROAD HUNTERSVILLE, NC 28078 | | 07/31/2009 | 6904 | \$272,350.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 73 CLARK, KELLY C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22740 | \$25,000.00* |
| 74 CLAVIN, LINDA 340 7TH STREET-APT. D BRIGANTINE, NJ 08203-6405 | | 09/22/2009 | 32482 | \$75,000.00 |
| 75 CLEMENTS, JENNIFER J. 108 MAIN STREET GENOA, WI 54632 | | 08/17/2009 | 8523 | \$5,304.00 |
| 76 CODINA MAURA, LEOPOLDO D. URB. LOS ANGELES C/ GUADALMANSA 1 PISO 1- 2 SAN PEDRO DE ALCANTARA (MALAGA), SPAIN | | 09/21/2009 | 24287 | \$33,590.00 |
| 77 COHEN, MARTIN TTEE IRVING E COHEN LIFE INS TRUST DTD 6/10/03 74 PEACEABLE HILL RD RIDGEFIELD, CT 06877-3619 | | 10/07/2009 | 36889 | \$32,538.87 |
| 78 COMPREHENSIVE INVESTMENT SERVICES C/O FREDERICK BLACK/TARA B ANNWEILER GREER, HERZ & ADAMS ONE MOODY PLAZA, 18TH FLOOR GALVESTON, TX 77550 | 08-13555 (JMP) | 09/22/2009 | 31997 | \$10,000,000.00 |
| 79 CONNOR, ROBERT L. 16104 LONE PINE ROAD NORTH LITTLE ROCK, AR 72118 | | 09/28/2009 | 35406 | \$13,175.82 |
| 80 CONTE, GERALD J. 8434 W. MERCER WAY MERCER ISLAND, WA 98040 | | 08/07/2009 | 7651 | \$25,000.00 |
| 81 CORNICK, JACK A. 707 ALDER ST. EDMONDS, WA 98020 | 08-13555 (JMP) | 01/26/2009 | 1950 | \$50,280.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 82 CORPORATE BOND PORTFOLIO, A PORTFOLIO OF SUNAMERICA SERIES TRUST ATTN: NORI L. GABERT, DEPUTY GENERAL COUNSEL 2929 ALLEN PARKWAY A28-40 HOUSTON, TX 77019 | 08-13555 (JMP) | 09/17/2009 | 14938 | \$1,211,640.00 |
| 83 CORSO, GREGORY 2711 EXETER PLACE SANTA BARBARA, CA 93105 | 08-13555 (JMP) | 10/05/2009 | 36412 | \$26,987.50 |
| 84 COTE, LEO G. 10 HAMMAN CIRCLE AVON, MA 02322 | 08-13555 (JMP) | 09/17/2009 | 15729 | \$40,000.00 |
| 85 COWARD, JANET I. 2 W 62ND ST BRANT BEACH, NJ 08008 | | 06/15/2009 | 4892 | \$20,000.00 |
| 86 COYNE, JEFFREY C 1054 BURNING TREE DRIVE CHAPEL HILL, NC 27517 | 08-13555 (JMP) | 09/28/2009 | 35329 | \$300,000.00* |
| 87 COYNE, JEFFREY C. 1054 BURNING TREE DRIVE CHAPEL HILL, NC 27517 | 08-13555 (JMP) | 09/25/2009 | 34964 | \$300,000.00* |
| 88 CRUZ, PEDRO J. 110 AURORA VISTA TRAIL AURORA, TX 76078 | 08-13555 (JMP) | 05/05/2009 | 4161 | \$25,000.00 |
| 89 CUTLER, JADE 40 COLLEGE STREET, SUITE 302 BURLINGTON, VT 05401 | 08-13555 (JMP) | 08/05/2009 | 7424 | \$396,250.00 |
| 90 CYMI BOND LP ATTN: JASON P MAHONEY 6450 SAND LAKE ROAD SUITE 200 DAYTON, OH 45414 | 08-13555 (JMP) | 09/18/2009 | 16961 | \$9,700,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 91 D.E. SHAW VALENCE PORTFOLIOS, L.L.C ATTN: BRANDON BAER 120 WEST 45TH STREET, 39TH FLOOR NEW YORK, NY 10036 | 08-13555 (JMP) | 09/21/2009 | 21878 | \$1,112,708.35 |
| 92 DAMIANI, FRED 17 NORWAY ROAD NORTH HAVEN, CT 06473-2932 | | 09/18/2009 | 19313 | \$2,500.00 |
| 93 DAMIANI, FRED A. 82 PENDLETON RD NEW BRITAIN, CT 060532106 | | 09/18/2009 | 19314 | \$2,500.00 |
| 94 DANKOWITZ, HAROLD 87 BUTTERNUT DRIVE WAYNE, NJ 07470 | 08-13555 (JMP) | 08/03/2009 | 6983 | \$7,565.93 |
| 95 DANKOWITZ, MILDRED 87 BUTTERNUT DRIVE WAYNE, NJ 07470 | 08-13555 (JMP) | 08/03/2009 | 6982 | \$5,239.16 |
| 96 DARUICH, MATILDE A. 14549 CANALVIEW DR. APT. C DELRAY BEACH, FL 33484-3769 | | 09/14/2009 | 12330 | \$20,000.00 |
| 97 DAVAL, DAVID P. 84 BELLHAVEN RD BELLPORT, NY 11713 | 08-13555 (JMP) | 12/04/2008 | 1209 | \$34,185.00 |
| 98 DAVID & INES GUYTON TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22333 | \$25,000.00* |
| 99 DAVID GILDIN REVOCABE TRUST P.O. BOX 1129 YONKERS, NY 10704-8129 | | 09/08/2009 | 10763 | \$35,834.08 |
| 100 DEAN HANLEY & HELENE A CAHEN FAMILY REV TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22334 | \$37,500.00* |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 101 | DEBOTTARI, LINDA TTEE FBO LINDA DEBOTTARI U/A/D 03/19/87 1555 BRAESIDE CT PALM HARBOR, FL 34684-2401 | | 09/10/2009 | 11156 | \$50,000.00 |
| 102 | DEBOTTARI, LINDA TTEE FBO LINDA DEBOTTARI U/A/D 03/19/87 1555 BRAESIDE CT PALM HARBOR, FL 34684-2401 | | 09/15/2009 | 12860 | \$25,414.43 |
| 103 | DEL BOSCO, GENEVIEVE 301 THIRD AVE SPRING LAKE, NJ 07762 | | 07/31/2009 | 6813 | \$25,825.00 |
| 104 | DERIEG, MICAH 10233 URAVAN ST. COMMERCE CITY, CO 80022 | 08-13555 (JMP) | 01/29/2009 | 2387 | \$1,127.18 |
| 105 | DI RUSSO, GEORGE E. 1244 SE 22ND AVENUE OCALA, FL 34471 | 08-13555 (JMP) | 09/10/2009 | 11069 | \$1,100,000.00 |
| 106 | DI RUSSO, GEORGE EDWARD & DOMENIC JTWROS 1244 SE 22ND AVENUE OCALA, FL 34471-2662 | 08-13555 (JMP) | 09/10/2009 | 11068 | \$50,000.00 |
| 107 | DIES, BOB PO BOX 2299 WESTPORT, CT 06880 | 08-13555 (JMP) | 09/23/2009 | 34557 | \$50,000.00 |
| 108 | DIESENHOUSE, DAVID 315 E. 68TH ST. APT. 3N NEW YORK, NY 10065 | 08-13555 (JMP) | 09/14/2009 | 12267 | \$3,264.00 |
| 109 | DIMOND, JOAN D. TRUSTEE DIMOND FAMILY TRUST 54 COOLIDGE AVE NEEDHAM, MA 02492 | 08-13555 (JMP) | 09/18/2009 | 19380 | \$25,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 110 DIXEL IMAGES LTD CARAGH LODGE CARAGH LAKE KILLORGLIN CO. KERRY, IRELAND | | 09/22/2009 | 28411 | \$7,500.00 |
| 111 DOLMETSCH, CARL 5707 WILLIAMSBURG LANDING DR. WILLIAMSBURG, VA 23185 | | 11/23/2009 | 65688 | Undetermined |
| 112 DONNELLY, GERALD-JUDITH 513 TAUNSI CIRCLE LOUDON, TN 37774 | | 07/24/2009 | 6140 | \$12,671.00 |
| 113 DREW, JOHN R. 0N050 COBBLESTONE LANE WHEATON, IL 60187 | | 07/27/2009 | 6361 | \$29,880.00 |
| 114 DRUTZ, ALLAN 6585 KENSINGTON LANE UNIT 407 DELRAY BEACH, FL 33446 | | 08/03/2009 | 7215 | \$15,000.00 |
| 115 DU ROSARIO, RENATO 10675 GRAPNEL PL CUPERTINO, CA 95014 | 08-13555 (JMP) | 07/30/2009 | 6758 | \$50,000.00 |
| 116 DUFAU, FEDERICO ESTABAN RIVADAVIA 757 (1814) CANUELAS PROVINCIA DE BUENOS AIRES, ARGENTINA | | 09/22/2009 | 32311 | Undetermined |
| 117 DUNBAR, DAVID W & PETER M., SUCC CO-TTEES UAD 5/18/87 FBO ANN PECK DUNBAR ET UX 1857 OX BOW TRACE TALLAHASSEE, FL 32312-7550 | | 09/28/2009 | 35249 | \$19,999.45 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 118 | DUVAL, RICHARD C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22734 | \$50,000.00* |
| 119 | DWS INVESTMENT SA DWS INVEST SICAV 2, BOULEVARD KONRAD ADENAUER LUXEMBOURG, L-1115 LUXEMBOURG | 08-13555 (JMP) | 09/23/2009 | 34448 | \$5,500,000.00 |
| 120 | EDWARDS, VETTA TTEE VETTA EDWARDS REV. UV. TRUST 60 BAHIA TRACE CIR. OCALA, FL 34472 | | 07/28/2009 | 6551 | \$19,500.00 |
| 121 | EISENBERG, DR. CARL S., IRA / MLPF&S CUSTODIAN 11042 N HEDGEWOOD LN MEQUON, WI 53092 | 08-13555 (JMP) | 06/22/2009 | 4932 | \$50,000.00 |
| 122 | ENERGY INSURANCE MUTUAL INVESTMENT C/O MORGAN STANLEY INVESTMENT MANAGEMENT INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881 | 08-13555 (JMP) | 11/11/2009 | 65393 | \$727,500.00* |
| 123 | EPSTEIN, SALLY 183 OAK ST APT 406-C NEWTON, MA 02464-1497 | | 08/03/2009 | 7028 | \$25.02* |
| 124 | EQUITY OVERLAY FUND, LLC C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26080 | \$89,795.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 125 ERICH BLOCH TRUST TR SPOOR TRUSTEE 184 MAIN ST PO BOX 694 LAKEVILLE, CT 06039 | 08-13555 (JMP) | 09/23/2009 | 34615 | \$50,000.00 |
| 126 ESTATE OF DOROTHY PALUMBO 610 DONATO CIRCLE SCOTCH PLAINS, NJ 07076 | 08-13555 (JMP) | 07/31/2009 | 6832 | \$17,593.00 |
| 127 EVANS, JAMES B. 9 CASTLE HILL LANE BRIDGEWATER, CT 06752 | 08-13555 (JMP) | 04/06/2009 | 3688 | \$58,808.00 |
| 128 FAORO, PETER & ISABELLE 6245 MORAINA AVENUE HAMMOND, IN 46324 | 08-13555 (JMP) | 09/18/2009 | 18286 | \$10,000.00* |
| 129 FASSLER, LEONARD 800 WESTCHESTER AVE. STE 641N RYE BROOK, NY 10573 | 08-13555 (JMP) | 09/22/2009 | 28417 | \$100,005.15 |
| 130 FEDERATED BOND FUND, A PORTFOLIO OF FEDERATED INVESTMENT SERIES FUND, INC ATTN: G. ANDREW BONNEWELL, ASSISTANT SECRETARY 4000 ERICSSON DRIVE WARRENDALE, PA 15086-7561 | 08-13555 (JMP) | 09/17/2009 | 15066 | \$5,250,440.00 |
| 131 FEDERATED STRATEGIC INCOME FUND, A PORTFOLIO OF FEDERATED FIXED INCOME SECURITIES, INC. ATTN: G. ANDREW BONNEWELL, ASSISTANT SECRETARY 4000 ERICSSON DRIVE WARRENDALE, PA 15086-7561 | 08-13555 (JMP) | 09/17/2009 | 15065 | \$1,615,520.00 |
| 132 FEIGENBAUM, SHIRLEY 12 DRESSAGE COURT CHERRY HILL, NJ 08003 | 08-13555 (JMP) | 09/22/2009 | 30696 | \$30,000.00 |

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 133 | FELDNER, CHARLENE 11388 SW 85 LANE MIAMI, FL 33173 | | 10/01/2009 | 35924 | \$10,000.00 |
| 134 | FELTON, BONNITA 7824 CHARLESWORTH DEARBORN HEIGHTS, MI 48127 | | 07/27/2009 | 6246 | \$9,987.00 |
| 135 | FINLEY, RICK J 1103 N HINTZ RD OWOSO, MI 48867 | | 09/14/2009 | 12091 | \$11,250.00 |
| 136 | FINLEY, TAMARA L 1103 N HINTZ RD OWOSO, MI 48867 | | 09/14/2009 | 12092 | \$11,150.00 |
| 137 | FINN, ROBERT M. PO BOX 572 BEDFORD, NY 10506-0572 | 08-13555 (JMP) | 09/21/2009 | 21661 | \$25,000.00 |
| 138 | FIORILLO, RINALDO 1025 PHOSPHOR AVE. METAIRIE, LA 70005 | 08-13555 (JMP) | 05/18/2009 | 4383 | \$9,054.00 |
| 139 | FLANDERS, DARRELL 760 MOHAWK RD. LINCOLN, ME 04457 | | 08/21/2009 | 8973 | \$6,366.60 |
| 140 | FLINT, MONICA - PAUL OUDENHOVEN - PATRICIA OUDENHOVEN - CAROLINA OUDENHOVEN ARENALES 1020- (10) ACASSUSO BUENOS AIRES, 1641 ARGENTINA | 08-13555 (JMP) | 09/16/2009 | 13953 | \$155,000.00 |
| 141 | FLORENZA MARBLE & GRANITE, INC. PROFITS SHARING PLAN 497 BANYAN TREE LANE BUFFALO GROVE, IL 60089-4616 | | 07/27/2009 | 6349 | \$10,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 142 | FLORILLO, RINALDO 1025 PHOSPHOR AVE. METAIRIE, LA 70005 | 08-13555 (JMP) | 01/21/2009 | 1839 | \$9,000.00 |
| 143 | FMT CO CUST IRA FBO BERNADETTE L. BACHTLER 4783 BLOSSOM DR. DELRAY BEACH, FL 33445 | 08-13555 (JMP) | 11/02/2009 | 61549 | \$5,000.00* |
| 144 | FMT CO CUST IRA FBO WILLIAM R. BACHTLER 4783 BLOSSOM DR. DELRAY BEACH, FL 33445 | 08-13555 (JMP) | 11/02/2009 | 61550 | \$5,000.00* |
| 145 | FRENCH, LLOYD & JOYCE ONE HUNTINGTON AVE UNIT 1103 BOSTON, MA 02116 | | 09/18/2009 | 19208 | Undetermined |
| 146 | FRIDRICH, HEINZ 131 LONG PT DR FERNANDINA BEACH, FL 32034 | 08-13555 (JMP) | 09/23/2009 | 34599 | \$25,000.00 |
| 147 | FRIDRICH, HEINZ 131 LONG PT DR FERNANDINA BEACH, FL 32034 | 08-13555 (JMP) | 09/23/2009 | 34600 | \$37,500.00 |
| 148 | FRIEDLANDER, HARRY E 28 SEQUAMS LANE EAST WEST ISLIP, NY 11795 | | 09/21/2009 | 24518 | \$25,000.00 |
| 149 | FRIEDMAN, HERMAN & FRANCES 2465 BRENTWOOD ROAD UNION, NJ 07083-6620 | 08-13555 (JMP) | 04/14/2010 | 66528 | \$25,000.00 |
| 150 | FROST NATIONAL BANK MGMT AGENT FOR LCA-D WILSON CONTRUCTION CO. P.O. BOX 2950 SAN ANTONIO, TX 78299 | 08-13555 (JMP) | 09/22/2009 | 32457 | \$100,000.00 |
| 151 | FUNDACION BARCELO C/ SAN JAIME, 4 PALMA DE MALLORCA-ILLES BALEARS, 07012 SPAIN | | 10/21/2009 | 43189 | Undetermined |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 152 FUNG, LIT & JUDY L., JT TEN C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22722 | \$12,500.00* |
| 153 GALIANI, JOHN & KATE C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22744 | \$25,000.00* |
| 154 GALVEZ, FERNANDO AYACUCHO 1510 PISO 6 , C1112AAB ARGENTINA | | 09/16/2009 | 13490 | \$19,688.00 |
| 155 GANZKOW, BARBARA RUTH C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22742 | \$12,500.00* |
| 156 GENTILINI, ANTONIO & ULRIKE PO BOX 152 CADRO, CH 6965 SWITZERLAND | 08-13555 (JMP) | 10/14/2009 | 40272 | \$15,876.51 |
| 157 GERIG, HENRY 4012 EL CAMINO AVE LAS VEGAS, NV 89102-0676 | 08-13555 (JMP) | 08/14/2009 | 9009 | \$100,000.00 |
| 158 GETTZ, CHARLES F. & GETTZ, JACQUELINE P. 4725 EIDSON RD ATLANTA, GA 30360-1937 | 08-13555 (JMP) | 08/10/2009 | 7787 | \$10,637.50 |
| 159 GIANNINI, KERMA J. IRA 116 STARLYN DRIVE PLEASANT HILL, CA 94523-3233 | 08-13555 (JMP) | 08/17/2009 | 8440 | \$20,000.00 |
| 160 GILLETTE-WENNER, CYNTHIA PO BOX 895 VOLCANO, HI 96785-0895 | | 09/08/2009 | 10601 | \$25,288.05 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 161 | GILLIES, JAMES T. & GWENDOLYN M. 250 LATTINGTOWN ROAD LOCUST VALLEY, NY 11560 | | 08/18/2009 | 8636 | \$59,000.00 |
| 162 | GIORGIO, MICHAEL F. 172 NEW SCHAEFFERTOWN ROAD BERNVILLE, PA 19506 | | 01/26/2009 | 1970 | \$7,500.00 |
| 163 | GIROUARD, RICHARD 64 R MAIN ST NEW CANAAN, CT 06840 | | 09/22/2009 | 30543 | \$37,500.00 |
| 164 | GIROUARD, RICHARD 31G PUTNAM GREEN GREENWICH, CT 06830 | 08-13555 (JMP) | 09/30/2009 | 35568 | \$37,500.00 |
| 165 | GLOSSER FAMILY TRUST, THE U/A DTD 12-28-1990 1340 MT. VERNON DR SAN GABRIEL, CA 91775 | 08-13555 (JMP) | 08/24/2009 | 9258 | \$2,620.00 |
| 166 | GOLDSAND, PEARL CGM SPOUSAL IRA CUSTODIAN 8440 CASA DEL LAGO #23 A BOCA RATON, FL 33433-2153 | | 07/30/2009 | 6681 | \$5,138.70 |
| 167 | GOOD CAPITAL CORP 9601 COLLINS AVENUE # T-3 BAL HARBOUR, FL 33154 | | 09/22/2009 | 32052 | \$43,448.80 |
| 168 | GORDON, I. INGRID TTEE 4857-C ENFIELD AVENUE SKOKIE, IL 60077 | 08-13555 (JMP) | 09/23/2008 | 6 | \$100,000.00 |
| 169 | GOULD, DAVID I. 10844 WHITE ASPEN LANE BOCA RATON, FL 33428 | 08-13555 (JMP) | 02/09/2009 | 2751 | \$47,000.00 |
| 170 | GRAVES, CAROLYN S. & GRAVES, ROBERT E. TTEE 21511 US HWY 63 N STURGEON, MO 65284 | | 07/31/2009 | 6788 | \$15,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 171 GRAY, EDDIE 70 S. BURNET STREET APT 5Y EAST ORANGE, NJ 07018-3158 | | 07/17/2009 | 5547 | Undetermined |
| 172 GREENBLATT FAMILY TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22723 | \$25,000.00* |
| 173 GREGORY, LANEIL TRUMP PLAZA #19G 529 S. FLAGLER DRIVE WEST PALM BEACH, FL 33401 | | 09/10/2009 | 11168 | \$50,000.00 |
| 174 GREGORY, RUBY T. 104 ACADIA POINT DRIVE THIBODAUX, LA 70301 | | 09/21/2009 | 24268 | \$25,000.00 |
| 175 GRIFFIN, EDWARD 7829 CHATHAM AV NW NORTH CANTON, OH 44720 | 08-13555 (JMP) | 07/27/2009 | 6327 | \$2,500.00 |
| 176 GROCK, MARK 8596 EUREKA HEIGHTS COURT LAS VEGAS, NV 89178 | | 11/24/2008 | 919 | \$15,000.00 |
| 177 GRUBER, ROBERT W. 291 E. BURLINGTON ST. RIVERSIDE, IL | | 07/27/2009 | 6416 | \$10,000.00 |
| 178 GRUBMAN, LENORE A. 60 ACORN ROAD WATCHUNG, NJ 07069-6259 | | 09/17/2009 | 15723 | \$25,205.00 |
| 179 GURVEY, LESLIE & LOIS 625 AVIGNON COURT ATLANTA, GA 30350-1050 | 08-13555 (JMP) | 09/25/2009 | 34975 | \$20,000.00 |
| 180 HAMPTON JR, RUSSEL S & JANICE HAMPTON 6150 MALVERN AVENUE ALTA LOMA, CA 91937-3736 | | 08/20/2009 | 8847 | \$30,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 181 | HANK ABRONS & LI-HSIA WANT TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22745 | \$25,000.00* |
| 182 | HANLEY, DEAN & HELENE CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22359 | \$100,000.00* |
| 183 | HANSEN, JULIEN - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22335 | \$25,000.00* |
| 184 | HAQUE, AISHA 171 WEST 57TH STREET APARTMENT 3C NEW YORK, NY 10019 | | 09/22/2009 | 32727 | \$30,000.00 |
| 185 | HARLESS, GAIL W. 14 WATERLOO PLACE PALM COAST, FL 32164 | 08-13555 (JMP) | 09/08/2009 | 10863 | \$1,684.00 |
| 186 | HARRINGTON, DORIS 51 FOREST AVE OLD GREENWICH, CT 06870 | 08-13555 (JMP) | 09/23/2009 | 34612 | \$100,000.00 |
| 187 | HARRISON, DANA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22360 | \$25,000.00* |
| 188 | HARRISON, RUSSELL J. & CYNTHIA A. JTEN CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22336 | \$25,000.00* |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 189 HEIDI G. WILSON FAMILY TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22343 | \$25,000.00* |
| 190 HENISE, JENNIFER PO BOX 2429 EDWARDS, CO 81632 | 08-13555 (JMP) | 08/03/2009 | 6974 | \$15,005.00 |
| 191 HERRICK, STEPHEN C. - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22337 | \$25,000.00* |
| 192 HICKMAN, ARTHUR AND EDITH 2401 WINNIPEG PUEBLO, CO 81004 | 08-13555 (JMP) | 07/27/2009 | 6418 | \$1,250.00 |
| 193 HOCHSTEIN FOUNDATION INC. C/O MASTERCRAFT PIPES 1418 AVENUE N BROOKLYN, NY 11230-5908 | 08-13555 (JMP) | 10/26/2009 | 46711 | \$125,000.00 |
| 194 HOCHSTEIN FOUNDATION INC. C/O MASTERCRAFT PIPES 1418 AVENUE N BROOKLYN, NY 11230-5908 | 08-13555 (JMP) | 10/26/2009 | 46712 | \$51,068.00 |
| 195 HOFFMAN, BERNARDO ALBERTO CENTENARIO 2949/601 11300 MONTEVIDEO, URUGUAY | 08-13555 (JMP) | 09/22/2009 | 32060 | \$48,675.00 |
| 196 HOFFMAN, DONALD D. 3501 MOORE COURT WHEAT RIDGE, CO 80033 | | 08/11/2009 | 8015 | \$26,217.00 |
| 197 HOLES, AMOS P. 425 RABBIT HILL ROAD LA JOSE, PA 15753 | 08-13555 (JMP) | 07/06/2009 | 5154 | \$10,140.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 198 | HORWITZ, LEAH 305 SAVAGE FARM DRIVE ITHACA, NY 14850 | 08-13555 (JMP) | 12/17/2008 | 1365 | \$137,500.00 |
| 199 | HOSPITALS INSURANCE COMPANY INC 50 MAIN STREET SUITE 1220 WHITE PLAINS, NY 10606 | 08-13555 (JMP) | 09/18/2009 | 16975 | \$3,400,000.00 |
| 200 | HOSPITALS INSURANCE COMPANY, INC ATTN: LORETO J. RUZZO, VICE PRESIDENT, GENERAL COUNSEL & SECRETARY 50 MAIN STREET, SUITE 1220 WHITE PLAINS, NY 10606 | 08-13555 (JMP) | 08/19/2010 | 67028 | \$850,000.00 |
| 201 | HSBC BANK(URUGUAY)SA ***NO ADDRESS PROVIDED*** | 08-13555 (JMP) | 09/22/2009 | 31885 | Undetermined |
| 202 | HSBC GUYERZELLER BANK AG GENFERSTR. 8, P.O. BOX 1820 ZURICH, 8027 SWITZERLAND | 08-13555 (JMP) | 02/20/2009 | 2912 | \$205,862.01 |
| 203 | HUDSON, ROBERT K. 11953 WEST 27TH DRIVE DENVER, CO 80215 | | 08/13/2009 | 8232 | \$31,927.00 |
| 204 | HUMMELL, HORACE & JUNE CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22362 | \$12,500.00* |
| 205 | HYDE, JOHN PO BOX 145 WILLIAMSTOWN, MA 01267 | 08-13555 (JMP) | 09/23/2009 | 34613 | \$50,000.00 |
| 206 | IRONS, KATHRYN A. 3125 KENNEDY DR APT 709 SALT LAKE CITY, UT 84108-2172 | | 09/14/2009 | 12394 | \$14,892.93 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 207 | JACKSON, DONALD E. 101 CRESTLINE KERRVILLE, TX 78028 | | 07/24/2009 | 6146 | \$10,000.00 |
| 208 | JACKSON, JACK DONALD PO BOX 939 EASTSOUND, WA 98245 | 08-13555 (JMP) | 09/24/2009 | 34733 | \$8,050.75 |
| 209 | JACOBS, JULIA A. 18 NORTH BROADWAY APT 202 TARRYTOWN, NY 10591-3223 | 08-13555 (JMP) | 09/22/2009 | 30816 | \$54,877.50 |
| 210 | JDD HOLDINGS, LIMITED PARTNERSHIP C/O MORGAN STANLEY INVESTMENT MANAGEMENT INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881 | 08-13555 (JMP) | 11/11/2009 | 65391 | \$275,000.00* |
| 211 | JEAN R. BRACKLEY + JOHN BRAKCLEY JR, JTWROS 4545 LAKELAND HARBOR LOOP BOX 489 LAKELAND, FL 33805 | 08-13555 (JMP) | 08/03/2009 | 7282 | \$44.00 |
| 212 | JENSEN, DONNA 2834 CONCORD RD DELAND, FL 32720 | 08-13555 (JMP) | 09/25/2009 | 35001 | Undetermined |
| 213 | JEVTIC, MIHAILO M, M.D. CGM IRA ROLLOVER CUSTODIAN 866 HARBOR ISLAND CLEARWATER, FL 33767-1806 | 08-13555 (JMP) | 09/10/2009 | 11159 | \$24,165.26 |
| 214 | JOAN CULVER TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | 08-13555 (JMP) | 09/21/2009 | 22741 | \$15,000.00* |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 215 | JOAN MOORE CHARITY REMAINDER TRUST FOR NANCY COFFEY, MIKE BRABO TTEE C/O OPTIMUM GROWTH ADVISORS LLC 1745 MERRICK AVE # 21A MERRICK, NY 11566 | 08-13555 (JMP) | 09/25/2009 | 34933 | \$100,000.00 |
| 216 | JOANN L. MCLEAN IRREVOCABLE LIVING TRUST CARE OF BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | 08-13555 (JMP) | 09/21/2009 | 22348 | \$25,000.00* |
| 217 | JOHN & CHRISTINE BERTKO CHARITABLE REMAINDER TRUST C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | 08-13555 (JMP) | 09/21/2009 | 22737 | \$25,000.00* |
| 218 | JOHN BOOTH REV. TRUST 8400 VAMO RD #309 SARASOTA, FL 34231 | 08-13555 (JMP) | 09/14/2009 | 12363 | \$25,000.00 |
| 219 | JOHN DEERE PENSION TRUST C/O MAUREEN OCAMPO, CFA CHEIF COMPLIANCE OFFICER 2049 CENTRY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26149 | \$75,573.00 |
| 220 | JOHN WRIGHT & RUTH KISDADDON REVOCABLE TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | 08-13555 (JMP) | 09/21/2009 | 22344 | \$25,000.00* |
| 221 | JOHNSON, MICHAEL & NAN TEN/COM CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | 08-13555 (JMP) | 09/21/2009 | 22345 | \$25,000.00* |
| 222 | JONES, ELISE P 12811 HELM DRIVE JACKSONVILLE, FL 32258 | 08-13555 (JMP) | 09/08/2009 | 10798 | \$10,021.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 223 JORDAN, LOIS A. & FREDRICK L, SR., JTWROS 9059 DUPONT AVENUE SPRING HILL, FL 34608-4613 | | 10/08/2009 | 37087 | \$10,000.00 |
| 224 KADISH, MELVIN 11933 FOUNTAININSIDE CIRCLE BOYNTON BEACH, FL 33437 | | 11/30/2009 | 65770 | \$10,000.00 |
| 225 KAFKA, CAROL MICHAEL R. COLLINS 8 S MICHIGAN AVENUE, STE. 1414 CHICAGO, IL 60603 | 08-13555 (JMP) | 02/02/2009 | 2498 | \$166,527.00 |
| 226 KANESHIRO, SHIRLEY M.H. 1279 ALA NAPUNANI STREET HONOLULU, HI 96818-1626 | 08-13555 (JMP) | 09/08/2009 | 10602 | \$25,318.05 |
| 227 KANNO, WILFRED N., TTEE KANNO, BRENDA K., TTEE FBO WILFRED N. KANNO RLT 98-1806 KILEKA PL AIEA, HI 96701-1604 | 08-13555 (JMP) | 09/08/2009 | 10609 | \$16,328.57 |
| 228 KASPAR, THERESA D. P.O. BOX 1637 ASPEN, CO 81612 | | 08/14/2009 | 8277 | \$24,330.00 |
| 229 KASSATLY, RICHARD MR & MRS. TRUMP PLAZA #19G 529 S. FLAGLER DRIVE W. PALM BEACH, FL 33401 | 08-13555 (JMP) | 09/10/2009 | 11167 | \$993.00* |
| 230 KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13555 (JMP) | 10/26/2009 | 46343 | Undetermined |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 231 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13600 (JMP) | 10/26/2009 | 46344 | Undetermined |
| 232 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13664 (JMP) | 10/26/2009 | 46345 | Undetermined |
| 233 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13885 (JMP) | 10/26/2009 | 46346 | Undetermined |
| 234 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13893 (JMP) | 10/26/2009 | 46348 | Undetermined |
| 235 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13899 (JMP) | 10/26/2009 | 46349 | Undetermined |
| 236 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13900 (JMP) | 10/26/2009 | 46350 | Undetermined |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 237 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13901 (JMP) | 10/26/2009 | 46351 | Undetermined |
| 238 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13902 (JMP) | 10/26/2009 | 46352 | Undetermined |
| 239 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13904 (JMP) | 10/26/2009 | 46353 | Undetermined |
| 240 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13905 (JMP) | 10/26/2009 | 46354 | Undetermined |
| 241 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13906 (JMP) | 10/26/2009 | 46355 | Undetermined |
| 242 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13907 (JMP) | 10/26/2009 | 46356 | Undetermined |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 243 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 08-13908 (JMP) | 10/26/2009 | 46357 | Undetermined |
| 244 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 09-10108 (JMP) | 10/26/2009 | 46358 | Undetermined |
| 245 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 09-10137 (JMP) | 10/26/2009 | 46359 | Undetermined |
| 246 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 09-10558 (JMP) | 10/26/2009 | 46360 | Undetermined |
| 247 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 09-10560 (JMP) | 10/26/2009 | 46361 | Undetermined |
| 248 | KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN | 09-12516 (JMP) | 10/26/2009 | 46362 | Undetermined |
| 249 | KEHE, DOLORES J. 16620 N AGATE KNOLL PL FOUNTAIN HILLS, AZ 85268-1518 | 08-13555 (JMP) | 09/21/2009 | 25095 | \$5,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 250 | KEITH C. JAMES TRUST DTD 4/17/76 JOYCE M JAMES & ALAN A ZAGRODNIK, CO-TTEES 961 N. COWBOY CANYON DR GREEN VALLEY, AZ 85614 | 08-13555 (JMP) | 03/12/2009 | 3301 | \$45,000.00 |
| 251 | KELLY, KENNETH MOY GLASS STROKESTOWN COUNTY ROSCOMMON, IRELAND | 08-13555 (JMP) | 09/24/2009 | 34821 | \$50,000.00 |
| 252 | KELSEY, DONNA R. ROLLOVER IRA (P) 842 A 16TH AVE. HONOLULU, HI 96816-4124 | 08-13555 (JMP) | 08/31/2009 | 9882 | \$24,318.05 |
| 253 | KELSEY, DONNA R. ROLLOVER IRA (P) 842 A 16TH AVE. HONOLULU, HI 96816-4124 | 08-13555 (JMP) | 08/31/2009 | 9883 | \$25,318.05 |
| 254 | KHAN, AZRA 74 DUFFERIN AVENUE BRANTFORD, ON N3T 4P5 CANADA | | 09/28/2009 | 35061 | \$40,000.00 |
| 255 | KINSLEY, BLANCHE - IRA 7510 E THOMAS ROAD # 219 SCOTTSDALE, AZ 85251 | 08-13555 (JMP) | 09/24/2009 | 34739 | \$8,352.56 |
| 256 | KLEIN, WILLIAM I. P.O. BOX 253 ROCKAWAY, NJ 07866-0253 | 08-13555 (JMP) | 07/20/2009 | 5708 | \$7,500.00 |
| 257 | KOCHAN, JANE L & JOAN R. CO-TTEES FBO KOCHAN TRUST U/A/D 7/15/92 100 PIERCE ST. PENTHOUSE 5 CLEARWATER, FL 33756-5140 | 08-13555 (JMP) | 09/10/2009 | 11160 | \$19,600.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 258 KOCHAN, JANEEN ADRION TTEE FBO JANEEN A. KOCHAN REV TRUST U/A/D 04/10/00 17 AVIATION DR. WINTER HAVEN, FL 33881-1146 | 08-13555 (JMP) | 09/10/2009 | 11161 | \$24,725.00 |
| 259 KOCHAN, JOAN R 331 CLEVELAND ST #903 CLEARWATER, FL 33755-4027 | 08-13555 (JMP) | 09/15/2009 | 12859 | \$30,250.10 |
| 260 KOCHAN, JOAN R. 331 CLEVELAND ST #903 CLEARWATER, FL 33755-4027 | 08-13555 (JMP) | 09/10/2009 | 11162 | \$67,775.00 |
| 261 KOCISCIN, JOSEPH 7 GRAMERCY DRIVE PISCATAWAY, NJ 08854 | 08-13555 (JMP) | 09/23/2009 | 34604 | \$25,000.00 |
| 262 KOVATCH, MARY 37 SPRINGLAWN DRIVE LAKEWOOD, NJ 08701 | 08-13555 (JMP) | 05/11/2009 | 4252 | \$28,750.00 |
| 263 LACY, ROANE M., JR PO BOX 367 WACO, TX 76703 | 08-13555 (JMP) | 05/18/2009 | 4401 | \$50,376.00 |
| 264 LAM, KANOI & JEFFREY S O CO - TTEES KANOI LAM 113A KAELELOI PL HONOLULU, HI 96821-2440 | 08-13555 (JMP) | 08/31/2009 | 9884 | \$49,840.50 |
| 265 LANE, CHARLENE ANN 944 N.W. SPRUCE RIDGE DR. B-6 STUART, FL 34994 | 08-13555 (JMP) | 10/10/2008 | 159 | \$8,000.00 |
| 266 LANGIN, JOHN PETER, JR. 19 HICKORY COURT WALLINGFORD, CT 06492-4372 | 08-13555 (JMP) | 09/14/2009 | 12257 | \$15,431.70 |
| 267 LANGIN, JR., JOHN PETER 19 HICKORY COURT WALLINGFORD, CT 06492-4372 | 08-13555 (JMP) | 04/13/2009 | 3768 | \$15,807.91 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 268 | LAU YUEN LIN JOANNA C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , HONG KONG | 08-13555 (JMP) | 09/28/2009 | 35095 | \$200,000.00 |
| 269 | LAUDER, JUNE/ROBERT 13425 MARGATE ST SHERMAN OAKS, CA 91401 | | 09/11/2009 | 11593 | \$8,500.00 |
| 270 | LAUTEN, ROBERT C. & CATHERINE K. JT TEN 10 GOWER ROAD TOMS RIVER, NJ 08757 | 08-13555 (JMP) | 09/22/2009 | 32303 | \$5,132.48 |
| 271 | LAZENBY, G. WILLIAM CGM IRA ROLLOVER CUSTODIAN TWO SEASIDE LANE UNIT 803 BELLEAIR, FL 33756-1988 | 08-13555 (JMP) | 09/10/2009 | 11164 | \$50,000.00 |
| 272 | LENORE KRAVETZ FAMILY TRUST LENORE KRAVETZ 24 CHIPPING HILL PLYMOUTH, MA 02360 | 08-13555 (JMP) | 08/03/2009 | 6957 | \$21,593.76 |
| 273 | LENORE KRAVETZ FAMILY TRUST 24 CHIPPING HILL PLYMOUTH, MA 02360 | 08-13555 (JMP) | 08/03/2009 | 6959 | \$21,593.76 |
| 274 | LEVINE, CAROL 4 EQUESTRIAN COURT UPPER BROOKVILLE, NY 11545-2638 | 08-13555 (JMP) | 09/17/2009 | 15098 | \$50,445.00 |
| 275 | LEWIS, JERRY, JR. 5870 S. CITRUS AVE. LOS ANGELES, CA 90043 | 08-13555 (JMP) | 07/29/2009 | 6613 | \$9,144.12 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 276 | LI, MAN LING FLORENCE FLAT 3029, BLOCK 30, BAGUIO VILLA 555 VICTORIA RD POKTULAM, HONG KONG | 08-13555 (JMP) | 09/28/2009 | 35094 | \$100,000.00 |
| 277 | LITMAN, SAMUEL 1011 B BUCKINGHAM DR MANCHESTER, NJ 08759 | | 07/30/2009 | 6705 | \$54.00 |
| 278 | LIU,BING XIA 5 ASH PLACE GREAT NECK, NY 11021 | | 09/22/2009 | 30763 | \$9,735.80 |
| 279 | LIVERMORE, JAMES M. - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | 08-13555 (JMP) | 09/21/2009 | 22346 | \$25,000.00* |
| 280 | LOVE, GORDON S. C/O RAYMOND JAMES & ASSOCIATES, INC. 105 36 GREEN SPRINGS DR TAMPA, FL 33626 | 08-13555 (JMP) | 08/17/2009 | 8521 | \$11,202.07 |
| 281 | LOWE, MARC D 13501 BAYLISS ROAD LOS ANGELES, CA 90049 | 08-13555 (JMP) | 07/27/2009 | 6454 | \$49,997.01 |
| 282 | LOWE, WAYNE D 1075 W CALIFORNIA AVE MILL VALLEY, CA 94941 | 08-13555 (JMP) | 07/27/2009 | 6451 | \$49,996.01 |
| 283 | LOWE, WAYNE D & CAROLE T LOWE 2000 TRUST 1075 W CALIFORNIA AVE MILL VALLEY, CA 94941 | 08-13555 (JMP) | 07/27/2009 | 6452 | \$24,996.01 |
| 284 | LOWERY, W.W. 354 BONNYNECK DR. GEORGETOWN, SC 29440 | 08-13555 (JMP) | 09/22/2009 | 31401 | \$75,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 285 | LUCENTE, EDWARD E & HELAINE F 6350 SW 107TH AVE PINCREST, FL 33156 | 08-13555 (JMP) | 09/23/2009 | 34614 | \$75,000.00 |
| 286 | MAAS, KARL A. 6 BOYD DRIVE NEWBURYPORT, MA 01950 | | 09/14/2009 | 12369 | \$9,977.27 |
| 287 | MACHEMEHL, MICHAEL G. - IRA 3219 MANOR GROVE KINGWOOD, TX 77345-1270 | 08-13555 (JMP) | 09/08/2009 | 10716 | \$72,750.00 |
| 288 | MALONE, RICHARD 615 BAYSHORE DRIVE APARTMENT 700 FORT LAUDERDALE, FL 33304-3937 | | 09/15/2009 | 12862 | \$18,329.24 |
| 289 | MANN, KATHERYN & GEORGE C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22731 | \$5,000.00* |
| 290 | MANN, RICHARD C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22733 | \$50,000.00* |
| 291 | MANNIX, JEANNETTE 10808 S. LAWNDALE CHICAGO, IL 60655 | 08-13555 (JMP) | 09/22/2009 | 31326 | \$5,079.50 |
| 292 | MANZI, VINCENT P. & CONSTANCE J. 3623 STROLLING WAY TALLAHASSEE, FL 32311 | | 07/27/2009 | 6353 | \$7,500.00 |
| 293 | MAPLETON INTERNATIONAL LIMITED C/O OLIVIA PEREYRA 1441 BRICKELL AVENUE 17TH FL MIAMI, FL 33131 | 08-13555 (JMP) | 09/21/2009 | 22591 | \$250,234.03 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 294 | MARCELLUS CEMETERY ASSOC. HUGH L. NORRIS, TREASURER P.O. BOX 145 MARCELLUS, NY 13108-0145 | | 02/01/2010 | 66196 | \$7,000.00 |
| 295 | MARCH, MONICA C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22732 | \$25,000.00* |
| 296 | MARTYN, LORNA HAYES CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22347 | \$25,000.00* |
| 297 | MATSUMOTO, MASAYUKI 705 TOWNSHIP LINE RD BELLE MEAD, NJ 08502 | | 07/28/2009 | 6521 | \$10,238.00 |
| 298 | MATTINA, CHARLES & MARY JANE 176 HUBBARD STREET LENOX, MA 01240 | 08-13555 (JMP) | 07/27/2009 | 6417 | \$10,000.00 |
| 299 | MCCAHERAN, RUTH CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22363 | \$12,500.00* |
| 300 | MCDONALD, JOAN 5460 N. VIA VELASQUEZ TUCSON, AZ 85750 | 08-13555 (JMP) | 09/23/2009 | 34545 | \$75,000.00 |
| 301 | MCDONALD, RICHARD L., IRA 400 SPRIGG STREET CHARLES CITY, NY 50616 | | 07/27/2009 | 6424 | \$12,743.70 |
| 302 | MCELHENY, LESLIE M. CGM IRA BENEFICIARY CUSTODIAN 18110 OLD PELICAN BAY DR. FORT MYERS BEACH, FL 33931-2353 | | 09/18/2009 | 18289 | \$5,055.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 303 | MEADOWS, TERRY R., TTEE FBO TERRY R MEADOWS U/A/D 02-10-2006 2856 KENSINGTON TRACE TARPON SPRINGS, FL 34688-8419 | | 09/17/2009 | 15710 | \$25,000.00 |
| 304 | MEEK, CHERYL A. 117 PARK AVE CHARLES CITY, IA 50616 | | 07/27/2009 | 6370 | \$10,000.00 |
| 305 | MELLITZ, C. & J. TTEES CLAIRE R. MELLITZ REV TRUST THE MCAULEY, APT A112 275 STEELE ROAD WEST HARTFORD, CT 06117-2716 | 08-13555 (JMP) | 07/27/2009 | 6379 | \$10,076.00 |
| 306 | MENACHE, ISAAC COHEN 4045 SHERIDAN AVE APT # 255 MIAMI BEACH, FL 33140 | 08-13555 (JMP) | 09/22/2009 | 30551 | \$24,988.98 |
| 307 | MENCHEL, JAN 80-03 HOLLIS HILLS TERRACE QUEENS VILLAGE, NY 11427 | 08-13555 (JMP) | 01/20/2009 | 4304 | \$26,355.89 |
| 308 | MENCHEL, JAN AND MARILYN 80-03 HOLLIS HILLS TERRACE QUEENS VILLAGE, NY 11427 | 08-13555 (JMP) | 01/20/2009 | 4306 | \$26,590.39 |
| 309 | MENCHEL, MARILYN 80-03 HOLLIS HILLS TERRACE QUEENS VILLAGE, NY 11427 | 08-13555 (JMP) | 01/20/2009 | 4305 | \$25,003.59 |
| 310 | MENCHEL, STEVE AND JODIE 40 CAUMSETT WOODS LANE WOODBURY, NY 11797 | 08-13555 (JMP) | 01/15/2009 | 4299 | \$17,198.11 |
| 311 | MENCHEL, STEVE CUST. FOR DAVID MENCHEL 40 CAUMSETT WOODS LANE WOODBURY, NY 11797 | 08-13555 (JMP) | 01/15/2009 | 4300 | \$7,499.71 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 312 | MENCHEL, STEVE CUST. FOR SHAUN MENCHEL 40 CAUMSETT WOODS LANE WOODBURY, NY 11797 | 08-13555 (JMP) | 01/15/2009 | 4298 | \$7,499.71 |
| 313 | MEREDITH SOPHER AND THE MEREDITH SOPHER TRUST C/O KENDALL COFFEY AT COFFEY BURLINGTON 2699 S. BAYSHORE DR. PENTHOUSE MIAMI, FL 33133 | 08-13555 (JMP) | 03/27/2009 | 3536 | \$506,480.00 |
| 314 | MEYERS, VICTOR H. 61655 TORO CANYON WAY LA QUINTA, CA 92253 | 08-13555 (JMP) | 05/06/2009 | 4171 | \$14,000.95 |
| 315 | MILLER, SANDRA PFUND CGM IRA ROLLOVER CUSTODIAN 331 CLEVELAND ST. #2401 CLEARWATER, FL 33755-4038 | | 09/10/2009 | 11165 | \$50,000.00 |
| 316 | MILLER, WENDY 8 SPRUCE LANE MORRISTOWN, NJ 07960 | 08-13555 (JMP) | 09/21/2009 | 25102 | \$15,264.00 |
| 317 | MILNE, WILLIAM L. 1020 SCHENDEL ROAD IRWIN, PA 15642 | 08-13555 (JMP) | 08/10/2009 | 7786 | \$24.00 |
| 318 | MIORE, SRLOYME CHAJEM 1V COEDOBA 2761 PISO 6 APTO.A 1187 BUENOS AIRES , ARGENTINA | | 09/14/2009 | 12559 | \$37,500.00 |
| 319 | MOELLER, ROBERT F. 5 DEER POINT TRL MADISON, WI 53719 | | 07/23/2009 | 5984 | \$37,000.00 |
| 320 | MOESLER, GUNTHER A 29411 ENDRESS WAY CANNON FALLS, MN 55009 | | 09/28/2009 | 35272 | \$10,370.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 321 | MOFFATT, BARBARA - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22349 | \$25,000.00* |
| 322 | MOISA, ROBBIN 184-65 MIDLAND PARKWAY JAMAICA ESTATES, NY 11432 | | 09/21/2009 | 25252 | \$10,000.00 |
| 323 | MONTUOSO, LEONARDO GARONA 625 LOMAZ DE ZAMORA PAIS BS AS. C.P. 1832 , ARGENTINA | 08-13555 (JMP) | 09/28/2009 | 35302 | \$20,000.00 |
| 324 | MONUMENTAL LIFE INSURANCE COMPANY C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26083 | \$951,625.00 |
| 325 | MORGAN STANLEY INSTITUTIONAL FUND TRUST, MUNICIPAL PORTFOLIO C/O MORGAN STANLEY INVESTMENT MANAGEMENT, INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881 | 08-13555 (JMP) | 11/11/2009 | 65392 | \$2,587,500.00* |
| 326 | MORRIS, MARJORIE H. 86 RING NECK DR. HARRISBURG, PA 17112-1425 | | 07/16/2009 | 5425 | \$20,000.00 |
| 327 | MOTOZAKI, ROBERT M. & NOBUKO E. 1376 FRONTIER ST RENO, NV 89503 | 08-13555 (JMP) | 08/17/2009 | 8371 | \$13,130.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 328 | MUNOZ, CLAUDIA URCUYO PO BOX 152-6150 SANTA ANA SAN JOSE, COSTA RICA | 08-13555 (JMP) | 09/15/2009 | 12752 | \$19,125.00 |
| 329 | MURIEL S. SCHWERTOK REV TRUST 6355 SWEET MAPLE LANE BOCA RATON, FL 33433 | 08-13555 (JMP) | 09/14/2009 | 12213 | \$50,000.00 |
| 330 | MURPHY, JUDITH 3630 HERON PT CT BONITA SPRINGS, FL 34134-4912 | 08-13555 (JMP) | 09/23/2009 | 34547 | \$25,000.00 |
| 331 | MUSCARELLA, EILEEN 24 IDLEWOOD AVE NORTH DARTMOUTH, MA 02747 | 08-13555 (JMP) | 09/25/2009 | 35002 | \$3,746.55 |
| 332 | MUSCARELLA, MICHAEL J. 1 MOHAWK DRIVE SEEKONK, MA 02771 | | 09/28/2009 | 35333 | \$4,987.00 |
| 333 | NAPOLITANO, EARLINE CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22361 | \$25,000.00* |
| 334 | NAUMANN, KARL 105 INLET DRIVE INDENHURST, NY 11752 | | 09/17/2009 | 15541 | \$25,000.00 |
| 335 | NAVAMUEL, ROCK 16399 SW 28 STREET MIRAMAR, FL 33027 | | 07/20/2009 | 5620 | \$17,315.00 |
| 336 | NAVARRO, CARLOS R RODRIGUES DEJA 848 (1828) BANFIELD BUENOS AIRES, ARGENTINA | | 09/22/2009 | 32440 | Undetermined |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 337 NIEMAN-SMITH, ANN - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22350 | \$25,000.00* |
| 338 NOLAN, KATHERINE M AND MOHLER JT WORS, LISSA T 1520 N.E. 7TH ST. FORT LAUDERDALE, FL 33304-2945 | | 09/15/2009 | 12861 | \$13,160.04 |
| 339 NORMAN M. KRAVETZ FAMILY TRUST NORMAN M. KRAVETZ 24 CHIPPING HILL PLYMOUTH, MA 02360 | | 08/03/2009 | 6960 | \$21,593.76 |
| 340 NYE, BRUCE & RISA JT TEN CARE OF: BEDELL INVESTMENTS COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22351 | \$25,000.00* |
| 341 O'BRIEN, BRENT & ANDREA JT TEN CARE OF: BEDELL INVESTMENTS COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22352 | \$12,500.00* |
| 342 O'BRIEN, EDWARD T.JR, TTEE UAD 10-9-1991 3376 FERNCLIFF LANE CLEARWATER, FL 33761-1411 | | 09/18/2009 | 18291 | \$6,800.00 |
| 343 OLIVETAN BENEDICTINE SISTER, INC. P.O. DRAWER 130 JONESBORO, AR 72403-0130 | 08-13555 (JMP) | 08/10/2009 | 7763 | \$75,000.00 |
| 344 OLSHAUSEN FAMILY TRUST RESIDUAL UAD 6/19/84 R. DETLEV & BERNARD J. OSLHAUSEN TTEES 1 BALDWIN AVE. APT 624 SAN MATEO, CA 94401-3850 | 08-13555 (JMP) | 08/31/2009 | 9930 | \$2,500.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 345 P MCVEY-RITSICK CONSERVATOR ESTATE FOR MERYLE H. BUERKENS C/O BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE, SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22738 | \$25,000.00* |
| 346 PAKNA, PHYLLIS 1 LONGWORTH AVENUE DIX HILLS, NY 11746 | 08-13555 (JMP) | 12/04/2008 | 1208 | \$29,526.00 |
| 347 PALANKER, RICHARD 262 ISLEWAY PALM BEACH GARDENS, FL 33418 | | 09/16/2009 | 13397 | \$375,000.00 |
| 348 PARODY GLOBAL ASSETS LIMITED CASILLA DE CORREO 53914 PUNTA DEL ESTE MALDONADO, URUGUAY | 08-13555 (JMP) | 09/21/2009 | 22800 | \$45,400.00 |
| 349 PARTRIDGE, CHAS 2030 W. PERIWINKLE WAY CHANDLER, AZ 85248-4269 | | 07/28/2009 | 6541 | \$86,745.69 |
| 350 PATTON, JAMES D. 1571 E. ERIE APT. 306 SPRINGFIELD, MO 65804 | | 07/27/2009 | 6456 | \$4,240.00 |
| 351 PAUL G. EPSTEIN PROFIT SHARING PLAN C/O PAUL G. EPSTEIN 400 BERRY LANE MEDIA, PA 19063 | 08-13555 (JMP) | 09/22/2009 | 31087 | \$260,000.00 |
| 352 PAZ VIDELA, LIDIA JOSEFA AV. DEL LIBERTADOR 4854-4 ""B"" (1426) CIUDAD DE BUENOS AIRES BUENOS AIRES, ARGENTINA | 08-13555 (JMP) | 09/23/2009 | 34520 | \$82,500.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 353 | PERICH FAMILY TRUST, THE - KAREN JAPNGIC TRUSTEE C/O OPTIMUM GROWTH ADVISORS, LLC 1745 MERRICK AVE #21A MERRICK, NY 11566 | | 09/25/2009 | 34935 | \$100,000.00 |
| 354 | PETERSON, JAMES W. BARBARA A. PETERSON 70 SYCAMORE ROAD SOUTH WINDSOR, CT 06074 | 08-13555 (JMP) | 07/20/2009 | 5704 | \$14,088.00 |
| 355 | PETROSSIAN, CHRISTOPHER 4407 BEULAH DRIVE LA CANADA FLINTRIDGE, CA 91011 | 08-13555 (JMP) | 09/08/2009 | 10792 | \$116,075.29 |
| 356 | PETROSSIAN, VAHAK 1547 GOLF CLUB DRIVE GLENDALE, CA 91206 | 08-13555 (JMP) | 09/08/2009 | 10808 | \$21,896.00 |
| 357 | PICKFORD, NANCY T. - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22353 | \$25,000.00* |
| 358 | PINKO, MICHAEL L.T.D P.O.B. 345 NESHER, 36602 ISRAEL | 08-13555 (JMP) | 09/25/2009 | 34908 | \$28,448.57 |
| 359 | PIZZA, DORIS - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22354 | \$17,500.00* |
| 360 | PLC GROUP LIMITED C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , 29032074 HONG KONG | 08-13555 (JMP) | 09/28/2009 | 35096 | \$100,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 361 | PODGURSKI, MICHAEL T 107 LANDING ROAD MILLER PLACE, NY 11764 | | 07/24/2009 | 6099 | \$25,000.00 |
| 362 | POLYCHRONIS, PHAEDRA 1611 N. PACIFIC AVE GLENDALE, CA 91202 | 08-13555 (JMP) | 09/25/2009 | 34950 | \$5,000.00 |
| 363 | POLYCHRONIS, THALIA F. 1611 N. PACIFIC AVE GLENDALE, CA 91202 | 08-13555 (JMP) | 09/25/2009 | 34951 | \$5,000.00 |
| 364 | POWERS, CLORINDA M. CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22355 | \$12,500.00* |
| 365 | QUAH,SHIRLEEN FLAT F.37/F. TOWER 2 1 AUSTIN ROAD WEST TSIM SHA TSUI KOWLOON, HONG KONG | | 08/06/2009 | 7539 | Undetermined |
| 366 | RAE, THOMAS W. 3 KENSINGTON COURT OLD GREENWICH, CT 06870 | | 07/22/2009 | 5892 | Undetermined |
| 367 | RAGO, ROBERT P. 1230 CLEVELAND ROAD GLENDALE, CA 91202 | | 09/22/2009 | 30786 | \$15,314.03 |
| 368 | RAIBALDI, JANET CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22358 | \$25,000.00* |
| 369 | RALPH D. BURLEY LIVING TRUST RALPH D. BURLEY, TRUSTEE 11572 PINE TREE PLACE STRONGSVILLE, OH 44136 | 08-13555 (JMP) | 04/10/2009 | 3745 | \$41,737.74 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|---|----------------|------------|---------|---------------------|
| 370 RALPH D. BURLEY LIVING TRUST RALPH D. BURLEY, TRUSTEE 11572 PINE TREE PLACE STRONGSVILLE, OH 44136 | | 07/22/2009 | 5887 | \$41,625.00 |
| 371 RAMAPO ANCHORAGE CAMP INC. PO BOX 266 RHINEBECK, NY 12572 | | 09/17/2009 | 15212 | \$1,000.00 |
| 372 RAMON & CORA REGLOS REV TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22364 | \$25,000.00* |
| 373 RAPP, EVELYN M. 1433 DEWITT ST. PORT CHARLOTTE, FL 33952 | | 07/24/2009 | 6129 | \$10,000.00 |
| 374 REDBOURN PARTNERS LTD. C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26148 | \$54,375.00 |
| 375 REESE, STEPHANIE & RICHARD 1071 SHELDON AVE STATEN ISLAND, NY 10309 | | 07/27/2009 | 6247 | \$15,305.25 |
| 376 REGLOS FAMILY REVOCABLE TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22357 | \$12,500.00* |
| 377 RETAIL CLERKS PENSION TRUST C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26078 | \$132,042.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 378 | RETAIL CLERKS PENSION TRUST C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26082 | \$66,090.00 |
| 379 | RICHARDS, JAMES N 1513 OCEAN SHORE BLVD APT C9 ORMOND BEACH, FL 32176-3643 | | 08/24/2009 | 9203 | Undetermined |
| 380 | RIVER RIDGE CAPITAL CORP. 301 EAST 79TH ST. APT. 34C NEW YORK, NY 10075 | | 09/11/2009 | 11595 | \$100,000.00 |
| 381 | RIVERRIDGE CAPITAL ATTN: LINDA RUBIN 301 E 79TH ST APT 34C NEW YORK, NY 10075 | | 09/16/2009 | 13337 | \$100,000.00 |
| 382 | RIVERSIDE MANAGEMENT INC MICHAEL R. COLLINS 8 S MICHIGAN AVENUE, STE. 1414 CHICAGO, IL 60603 | 08-13555 (JMP) | 02/02/2009 | 2497 | \$463,128.00 |
| 383 | RIZZUTI, THOMAS A. SR & PATRICIA J. 4 JACKSON AVENUE BRADFORD, PA 16701-1202 | | 07/30/2009 | 6700 | \$4,000.00 |
| 384 | ROBERT S. BLOCK, CAROL BLOCK REVOCABLE LIVING TRUST ROBERT S. BLOCK, TRUSTEE 2695 SPEARPOINT DR RENO, NV 89509 | 08-13555 (JMP) | 09/16/2009 | 13301 | \$529,000.00 |
| 385 | RODRIGUES, ROD J. C/O OPTIMUM GROWTH ADVISORS, LLC 1745 MERRICK AVE #21A MERRICK, NY 11566 | | 09/25/2009 | 34936 | \$100,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 386 | ROMANO FERNANDEZ DEL VALLE, MONICA PASEO DE LA REFORMA 2430 - D COL. LOMAS ALTAS, CP11950 MEXICO | 08-13555 (JMP) | 09/18/2009 | 18903 | \$107,950.00* |
| 387 | ROMERO, ALBERTO DANIEL AV. RIVADAVIA 2167 1822 VALENTIN ALSINA BUENOS AIRES, ARGENTINA | 08-13555 (JMP) | 09/24/2009 | 34769 | \$19,900.00 |
| 388 | ROMERO, JOSE CARLOS AV. RIVADAVIA 2167 1822 VALENTIN ALSINA BUENOS AIRES, ARGENTINA | 08-13555 (JMP) | 09/24/2009 | 34768 | \$19,900.00 |
| 389 | ROSENTHAL, ROBERT J PO BOX 5965 CHICAGO, IL 60680 | | 09/18/2009 | 18206 | \$3,978.40 |
| 390 | ROSS, MARIAN M 236 BROOKWOOD DRIVE WILLIAMSBURG, VA 23185 | | 09/11/2009 | 11564 | \$10,950.49 |
| 391 | ROTHENBERG, JAY CGM IRA BENEFICIARY CUSTODIAN 3268 COBB'S DR PALM HARBOR, FL 34684-1636 | | 09/21/2009 | 25436 | \$19,999.45 |
| 392 | ROULETT, DARIA A 6 CEDAR PLACE GARDEN CITY, NY 11530-5927 | | 07/20/2009 | 5752 | Undetermined |
| 393 | ROWLEY, JUDY 71 BENJAMIN ST. OLD GREENWICH, CT 06870-1833 | 08-13555 (JMP) | 09/22/2009 | 31402 | \$75,000.00 |
| 394 | ROWLEY, PETER 71 BENJAMIN ST. OLD GREENWICH, CT 06870-1833 | 08-13555 (JMP) | 09/22/2009 | 31403 | \$75,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 395 | ROZZO, FRANCIS A. AND ELIZABETH R. 226 NORTH SWINTON AVE. DELRAY BEACH, FL 33444 | 08-13555 (JMP) | 09/08/2009 | 10663 | \$78,020.43 |
| 396 | SAKABA, MELVIN 2920 PAPALI ST HONOLULU, HI 96819-3049 | | 09/08/2009 | 10607 | \$25,158.05 |
| 397 | SAKAI, MICHAEL J. AND MONA L. TTEE FBO MICHAEL J. SAKAI RLT 650 KAEKKEKE WAY HONOLULU, HI 96821-2407 | | 09/14/2009 | 12393 | \$7,345.96 |
| 398 | SAKUDA, GAYLYNNE L 2805 PALI HWY HONOLULU, HI 96817-1458 | | 09/08/2009 | 10603 | \$25,318.05 |
| 399 | SALAMA, RAFAEL EDUARDO OR FELISA NORMA SUDOARG CORONEL DIAZ 2170 PISO 12, DEPARTAMENTO A BUENOS AIRES, ARGENTINA | 08-13555 (JMP) | 09/21/2009 | 24167 | \$29,418.00 |
| 400 | SALAZAR, FRANCISCO CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22356 | \$25,000.00* |
| 401 | SALZMAN, YUR & MARIANNA SALZMAN 6 SHAW LANE HARTSDALE, NY 10530 | | 08/07/2009 | 7657 | \$5,573.70 |
| 402 | SAND, MELVIN 50 WEST HILL RD WOODCLIFF LAKE, NJ 07677 | | 09/23/2009 | 34608 | \$10,000.00 |
| 403 | SANDERS, LEWIS TILLMAN 5214 LAKEHURST DRIVE NORTHPORT, AL 35473-1977 | | 07/31/2009 | 6841 | \$10,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 404 SBLI USA MUTUAL LIFE INSURANCE COMPANY, INC. C/O MORGAN STANLEY INVESTMENT MANAGEMENT, INC. ATTN: EDWARD HEARN ONE TOWER BRIDGE, 100 FRONT STREET, SUITE 1100 WEST CONSHOHOCKEN, PA 19428-2881 | 08-13555 (JMP) | 11/11/2009 | 65394 | \$950,000.00* |
| 405 SCHIMMEL, HERBERT, GUARDIAN FOR ROSE PUZIO PO BOX 669 SARASOTA, FL 34230-0669 | | 09/14/2009 | 12244 | \$35,000.00 |
| 406 SCHLIEF, LEONARD AND JUDY 4365 40TH ST SW WAVERLY, MN 55390 | | 07/27/2009 | 6420 | \$25,000.00 |
| 407 SEEMAN, MURRAY 6 GRACE AVENUE GREAT NECK, NY 11021-2419 | | 09/16/2009 | 13372 | \$1,536.00 |
| 408 SEIVER, MARTIN - IRA 61 E. EASTGATE DRIVE BOYNTON BEACH, FL 33436 | | 07/22/2009 | 5899 | \$7,500.00 |
| 409 SEPIRA, PETER THOMPSON 2710 MCDIVITT RD. MADISON, WI 53713 | 08-13555 (JMP) | 11/02/2009 | 63354 | \$500,000.00 |
| 410 SHAW, RON & CAROL 604 TULIP DR WARRINGTON, PA 18976 | | 09/08/2009 | 10793 | \$20,000.00 |
| 411 SHIELDS, ROBERT F. 1708 HWY. 143 ROAN MOUNTAIN, TN 37687 | | 07/28/2009 | 6557 | \$2,500.00 |
| 412 SHIRVANIAN, HACOB AND MINA 1641 OAKENGATE DRIVE GLENDALE, CA 91207 | 08-13555 (JMP) | 09/21/2009 | 25314 | \$198,320.15 |
| 413 SHVARTS, EMANUIL 2080 BRAVADO ST VISTA, CA 92081 | 08-13555 (JMP) | 08/18/2009 | 8631 | \$22,500.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 414 | SID JACOBSON JEWISH COMMUNITY CENTER 300 FOREST DRIVE EAST HILLS, NY 11548 | | 08/10/2009 | 7918 | \$1,000.00 |
| 415 | SILVESTRI, JOSEPH 14000 N. 94TH ST UNIT 1072 SCOTTSDALE, AZ 85260 | 08-13555 (JMP) | 08/24/2009 | 9072 | \$10,000.00 |
| 416 | SINRICH, NORMAN - IRA 200 DEER RUN ROAD WILTON, CT 06897-1210 | 08-13555 (JMP) | 12/11/2009 | 65924 | \$25,000.00 |
| 417 | SKEEN, J. RICHARD 24 PORTER PLACE MONTCLAIR, NJ 07042 | | 09/22/2009 | 29931 | \$25,000.00* |
| 418 | SKRYNSKY, WILLIAM 9541 DANTEL DR. NEW PORT RICHEY, FL 34654-5621 | | 09/18/2009 | 18292 | \$15,000.00 |
| 419 | SLATTERY, RYAN GORDON 5509 E BRIARWOOD CIRCLE CENTENNIAL, CO 80122 | 08-13555 (JMP) | 01/29/2009 | 2376 | \$40,486.99 |
| 420 | SOLIT, ROBERT 9024 FALLS CHAPEL WAY POTOMAC, MD 20854 | | 09/08/2009 | 10829 | \$16,995.75 |
| 421 | SOLOMON, SIDNEY 17402 ST. JAMES CT BOCA RATON, FL 33496 | | 08/20/2009 | 8798 | \$37,500.00 |
| 422 | SOLORZANO, MARIO G226 SW 10 TERRACE MIAMI, FL 33144 | | 09/21/2009 | 25230 | \$4,497.90 |
| 423 | SORENSEN, GORDON C. AND CEGELSKI, DAVID 3534 NORCROSS LN. DALLAS, TX 75229 | | 09/18/2009 | 18133 | \$27,528.31 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 424 | SPARROW, BARBARA W. (ACCOUNT HELD WITH 11317 WINDSOR WALK CT LAUREL, MD 207232004 | 08-13555 (JMP) | 12/24/2008 | 1437 | \$29,853.95 |
| 425 | SPOOR, ANN O. 184 MAIN ST PO BOX 694 LAKEVILLE, CT 06039 | 08-13555 (JMP) | 09/23/2009 | 34597 | \$50,000.00 |
| 426 | SPOOR, T. RICHARD 184 MAIN ST PO BOX 694 LAKEVILLE, CT 06039 | 08-13555 (JMP) | 09/23/2009 | 34598 | \$37,500.00 |
| 427 | ST CLOUD INVESTMENT CORP 80 SHEBOYGAN STREET FOND DU LAC, WI 54935 | 08-13555 (JMP) | 05/07/2009 | 4184 | \$1,037,200.00 |
| 428 | STAINKAMP, GLORIA A. 71 HUDSON PARK RD NEW ROCHELLE, NY 10805 | 08-13555 (JMP) | 07/22/2009 | 6157 | \$15,879.00 |
| 429 | STANDARD CHARTERED BANK (TAIWAN) LIMITED 4F, NO. 106, CHUNG YANG ROAD HSIN CHU, TAIWAN, PROVINCE OF CHINA | 08-13555 (JMP) | 09/23/2009 | 34452 | \$125,335.14 |
| 430 | STANDIFER, CHERYL S & CARL D TEN COM 9105 SYCAMORE CT UNION BRIDGE, MD 21791 | 08-13555 (JMP) | 08/19/2009 | 8749 | \$32,684.74 |
| 431 | STANLEY, EUGENE 32 FORTY OAKS RD WHITEHOUSE STATION, NJ 08889 | 08-13555 (JMP) | 07/27/2009 | 6410 | \$5,000.00 |
| 432 | STATE OF OREGON C/O CAROLYN G. WADE DEPARTMENT OF JUSTICE 1162 COURT STREET NE SALEM, OR 97301 | 08-13555 (JMP) | 09/18/2009 | 18649 | \$103,675.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 433 | STERLING NATIONAL BANK ATTN: TRUST OPERATIONS 42 BROADWAY, 4TH FL. NEW YORK, NY 10004 | 08-13555 (JMP) | 04/30/2009 | 4026 | \$50,000.00 |
| 434 | STEWART, GWENDOLYN HEINEN & JAMES MCKINLEY 3413 SAVANNAH SQ. E ATLANTA, GA 30340-4337 | 08-13555 (JMP) | 04/07/2009 | 3816 | \$5,050.95 |
| 435 | STOLK, HERMAN 12492 MASTERS RIDGE DRIVE JACKSONVILLE, FL 32225 | 08-13555 (JMP) | 09/03/2009 | 10261 | \$4,182.60 |
| 436 | STOLK, SANDRA M. 12492 MASTERS RIDGE DRIVE JACKSONVILLE, FL 32225 | 08-13555 (JMP) | 09/03/2009 | 10262 | \$2,495.20 |
| 437 | STOUT, KEVIN W 14941 EAST OHIO AVENUE AURORA, CO 80012 | 08-13555 (JMP) | 09/22/2009 | 30585 | \$9,401.44 |
| 438 | STREET, JUDY E. CGM IRA CUSTODIAN 1608 E. LAS OLAS BLVD FT. LAUDERDALE, FL 33301-2382 | | 09/10/2009 | 11166 | \$12,460.00 |
| 439 | STRONG, HUNTER MEGAN C/O OPTIMUM GROWTH ADVISORS, LLC 1745 MERRICK AVE #21A MERRICK, NY 11566 | | 09/25/2009 | 34934 | \$100,000.00 |
| 440 | SWEDENBURG, MARCUM C. 23595 WINERY LANE MIDDLEBURG, VA 20117-2847 | 08-13555 (JMP) | 06/26/2009 | 5013 | \$36,206.00 |
| 441 | SWEET FAMILY TRUST MARILYN S. BUSH, TRUSTEE 2667 SOUTH MACON COURT AURORA, CO 80014 | | 08/20/2009 | 8772 | \$13,151.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 442 | TAM, TONY CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22339 | \$25,000.00* |
| 443 | TEIGE, PAMELA A. 3717 SMOKING GUN CT. LAS VEGAS, NV 89129 | 08-13555 (JMP) | 10/13/2009 | 37426 | \$10,000.00 |
| 444 | TERNERO, ANTONIO QUINTERO C/ CUARTELES NO. 27 PLANTA 6 MALAEA, SPAIN | | 09/21/2009 | 24286 | \$45,735.00 |
| 445 | TETZLAFF, PHYLLIS CGM IRA CUSTODIAN 2745 TASHA DR CLEARWATER, FL 33761-1223 | | 09/24/2009 | 34814 | \$1,657.81 |
| 446 | THEODORE & NICOLA SMITH FAMILY TRUST CARE OF: BEDELL INVESTMENT COUNSELLING, INC. 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22338 | \$25,000.00* |
| 447 | THERESA B J LAU TTE FBO THERESA B J LAU P O BOX 37957 HONOLULU, HI 96837-0957 | | 09/22/2009 | 30795 | \$21,068.05 |
| 448 | THOMAS, ALFRED J. III AND JANELL B. 136 TECHE DR. LAFAYETTE, LA 70503 | | 09/18/2009 | 18280 | \$100,000.00 |
| 449 | THOMAS, MINNIE MYRLINE (IRA) 10215 DROXSHIRE DR HUMBLE, TX 77338 | | 08/07/2009 | 7636 | \$8,750.00 |
| 450 | THOMPSON, PETER 2710 MCDIVITT RD. MADISON, WI 53713 | 08-13555 (JMP) | 11/02/2009 | 63353 | \$500,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|--|----------------|------------|---------|---------------------|
| 451 | THRIVENT FINANCIAL FOR LUTHERANS ATTN: TINA SMITH 625 4TH AVE SOUTH MINNEAPOLIS, MN 55415 | 08-13555 (JMP) | 09/21/2009 | 24416 | \$15,200.00* |
| 452 | THURMOND, RITA VEE 1825 CLEARWATER HARBOR DRIVE LARGO, FL 33770 | 08-13555 (JMP) | 09/25/2009 | 34987 | \$37,410.00 |
| 453 | TONG, KAI HONG ANTHONY C/O EDRIC TSIM BARCLAYS BANK, 43F CITIBANK TOWER 3 GARDEN ROAD, CENTRAL , HONG KONG | 08-13555 (JMP) | 09/28/2009 | 35097 | \$100,000.00 |
| 454 | TOTO, TOM AND ANDREA 34 BOURBON STREET WAYNE, NJ 07470-5472 | | 09/23/2009 | 36753 | \$105,760.13 |
| 455 | TREDWELL, TIMOTHY J. - IRA 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22340 | \$25,000.00* |
| 456 | TRIAD GUARANTY INSURANCE CORP. ATTN: BOB OGBURN 101 SOUTH STRATFORD RD. WINSTON-SALEM, NC 27104 | | 09/22/2009 | 32701 | \$460,000.00 |
| 457 | TRUCK INSURANCE EXCHANGE ATTN: LASZLO HEREDY 4680 WILSHIRE BLVD LOS ANGELES, CA 90010 | 08-13555 (JMP) | 09/17/2009 | 14918 | Undetermined |
| 458 | TURLEY, LINDA S. 5825 CATAUMET CT SAINT LOUIS, MO 63128-3300 | 08-13555 (JMP) | 08/18/2009 | 8660 | \$2,500.00 |
| 459 | TURLEY, MICHAEL AND LINDA 5825 CATAUMET CT. SAINT LOUIS, MO 63128-3300 | 08-13555 (JMP) | 08/18/2009 | 8662 | \$5,000.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| | NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|-----|---|----------------|------------|---------|---------------------|
| 460 | TURLEY, MICHAEL J 5825 CATAUMET CT SAINT LOUIS, MO 63128-3300 | 08-13555 (JMP) | 08/18/2009 | 8661 | \$2,500.00 |
| 461 | TURLEY, MICHAEL J. CUST FOR KRISTEN M. TURLEY UNDER MO UNIF TRAN MIN ACT 5825 CATAUMET CT SAINT LOUIS, MO 63128-3300 | 08-13555 (JMP) | 08/27/2009 | 9556 | \$2,500.00 |
| 462 | TURNER, BENJAMIN H. CHARLES SCHWAB IRA 1173 JENNIFER LANE MANAHAWRIN, NJ 08050 | | 07/24/2009 | 6053 | \$19,860.00 |
| 463 | TURNIPSEED, DEAN ANN 2923 WILKSHIRE DR. MEDFORD, OR 97504 | | 07/27/2009 | 6298 | \$18,704.00 |
| 464 | VALENTI, MARGAUX J 2703 COUNTRY CLUB DR PITTSBURGH, PA 15205 | | 07/27/2009 | 6253 | \$2,500.00 |
| 465 | VANCIL, WILLIAM LOYD AND CYNTHIA LYNN JTWROS 710 KNOX STREET HOUSTON, TX 77007 | 08-13555 (JMP) | 09/21/2009 | 25530 | \$42,625.00 |
| 466 | VERNA, EDWARD D. & MARLENE JT TEN 9 MAGEE AVE LAVALLETTE, NJ 08735 | 08-13555 (JMP) | 03/27/2009 | 3541 | \$15,000.00 |
| 467 | VIDELA, LIDIA JOSEFA PAZ AV DEL LIBERTADOR 4854-4 B CIUDAD DE BUENOS AIRES, 1428 ARGENTINA | 08-13555 (JMP) | 09/22/2009 | 27456 | \$82,500.00 |
| 468 | VILLAREAL M, EDUARDO RUITOQUE MONTEREAL CASA # 27 BUCARAMANGA, 6786464 COLOMBIA | 08-13555 (JMP) | 09/23/2009 | 34708 | Undetermined |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 469 VIRGINIA S SPRAGUE TR VIRGINIA S SPRAGUE TTEE UAD 06/17/1988 132 HILLBROOK DR LOS GATOS, CA 95032-4709 | | 09/17/2009 | 15706 | \$5,045.40 |
| 470 VOLLMER, EUGENE M. 49 EAGLE TER. DEPEW, NY 14043 | | 08/24/2009 | 9149 | \$8,125.00 |
| 471 VOWELL, WILLIAM LOUIS - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22341 | \$25,000.00* |
| 472 WAGNER, ROBERT W. 23780 SPRUCE MEADOW COURT VALENCIA, CA 91354 | 08-13555 (JMP) | 09/03/2009 | 10289 | \$4,991.00 |
| 473 WALKER, JOHN D. 107 MUSIC CITY CIRCLE SUITE 100 NASHVILLE, TN 37214 | 08-13555 (JMP) | 05/29/2009 | 4747 | \$50,000.00 |
| 474 WALKER, JOHN D. 107 MUSIC CITY CIRCLE SUITE 100 NASHVILLE, TN 37214 | 08-13555 (JMP) | 05/29/2009 | 4748 | \$50,000.00 |
| 475 WANG, LI-HSIA - IRA CARE OF: BEDELL INVESTMENT COUNSELLING, LLC 200 PRINGLE AVENUE SUITE 450 WALNUT CREEK, CA 94596 | | 09/21/2009 | 22342 | \$25,000.00* |
| 476 WEISS, CHRIS D. 10009 LONG CATTLE AVENUE LAS VEGAS, NV 89117 | | 08/21/2009 | 8930 | \$2,421.90 |
| 477 WEITZMAN, JEFFREY & MURIEL 186 BROOKVILLE ROAD GLEN HEAD, NY 11545 | | 08/20/2009 | 8852 | Undetermined |

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 478 WESTCHESTER JEWISH COMMUNITY SERVICES 845 NORTH BROADWAY, SUITE 2 WHITE PLAINS, NY 10603-2427 | | 08/10/2009 | 7892 | \$1,000.00 |
| 479 WHITTEMORE, ERLE TODD 6179 E. OTERO DR. CENTENNIAL, CO 80112 | 08-13555 (JMP) | 01/29/2009 | 2098 | \$25,403.42 |
| 480 WHITTLE, JENNIFER M. 500 HIDDEN HILL DRIVE GREENVILLE, SC 29605 | | 10/06/2008 | 98 | \$25,000.00 |
| 481 WILLIAMS, JOSEPH G. 1647 TANGLEWOOD DR. E. HIDEAWAY, TX 75771 | | 07/24/2009 | 6124 | \$25,000.00 |
| 482 WILNER, JEAN 5500 NW 69TH AVE APT 366 FORT LAUDERDALE, FL 33319 | | 11/30/2009 | 65769 | \$20,000.00 |
| 483 WILSON, HOWARD & ELIZABETH HOWARD AND ELIZABETH WILSON TRUST 1423 W. 27TH ST SIOUX CITY, IA 51103 | | 07/27/2009 | 6264 | \$3,218.00 |
| 484 YASUKAWA, KAREN K.Y. 2857 OAHU AVE HONOLULU, HI 96822 | | 09/08/2009 | 10610 | \$23,505.25 |
| 485 YIELD STRATEGIES FUND I L.P. C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26079 | \$253,069.00 |

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 74: EXHIBIT A - PROOFS OF CLAIM TO BE RECLASSIFIED AS EQUITY INTERESTS

| NAME | CASE NUMBER | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS |
|--|----------------|------------|---------|---------------------|
| 486 YIELD STRATEGIES FUND II, L.P. C/O MAUREEN OCAMPO, CFA CHIEF COMPLIANCE OFFICER CAMDEN ASSET MANAGEMENT, LP 2049 CENTURY PARK EAST, SUITE 330 LOS ANGELES, CA 90067 | 08-13555 (JMP) | 09/21/2009 | 26081 | \$20,497.00 |
| 487 YOUNGBLOOD, JOHN 57 SPECTACLE RIDGE ROAD SOUTH KENT, CT 06785 | | 09/08/2009 | 10727 | \$94,167.78 |
| 488 ZICCARDI, RONALD & ROSEMARY 5627 N. CENTRAL PARK CHICAGO, IL 60659 | | 07/27/2009 | 6395 | \$20,500.00 |
| TOTAL | | | | \$68,043,766.21 |

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al. : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**

**ORDER GRANTING DEBTORS'
SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS
(TO RECLASSIFY PROOFS OF CLAIM AS EQUITY)**

Upon the seventy-fourth omnibus objection to claims, dated December 8, 2010 (the “Seventy-Fourth Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Stock Claims as equity interests, all as more fully described in the Seventy-Fourth Omnibus Objection to Claims; and due and proper notice of the Seventy-Fourth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A attached thereto; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors’ Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Seventy-Fourth Omnibus Objection to Claims.

Seventy-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventy-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Seventy-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to sections 502(b) and 510(b) of the Bankruptcy Code, the Stock Claims listed on Exhibit 1 annexed hereto are hereby reclassified as equity interests; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2010
New York, New York

UNITED STATES BANKRUPTCY JUDGE